

	<p style="text-align: center;">Kasson Township Board of Review 2022 Organizational Meeting</p> <p style="text-align: center;">Tuesday, March 8, 2022 MINUTES</p>	
1	Chairperson Schaeffer called the meeting to order at 3:00 PM.	CALL TO ORDER
2	<p>MEMBERS PRESENT: Chairperson Schaeffer, Member Shimek, Member Witham, Supervisor Julian (ex-officio Board Secretary), Assessor Krombeen.</p> <p>MEMBERS OF THE PUBLIC PRESENT: None.</p>	ROLL CALL
3	<p>Schaeffer brought the Tentative Agenda to the floor for approval.</p> <p>Julien asked for an item “8G, Board Member Training Records,” to be added to the agenda.</p> <p>The updated agenda was approved, as submitted, by consensus .</p> <p style="text-align: right;">CARRIED</p>	<p>AGENDA</p> <p>AGENDA APPROVED</p>
4	<p>A correction was made to add “Julien absent. (Excused)”.</p> <p>Moved by: <i>Witham</i>, seconded by: <i>Shimek</i> to approve the minutes of December 14, 2021, as amended.</p> <p>Roll Call Vote:</p> <p>Ayes: Shimek, Witham, Schaeffer</p> <p style="text-align: right;">CARRIED</p>	<p>MINUTES DECEMBER 14, 2021</p> <p>MINUTES APPROVED</p>
5	<p>A copy of the Notice to the Public for this meeting was presented to the Board, and directed to be made part of the record. No action required. See Attachment “A” to these minutes.</p> <p>Also the income limits for those applying for Poverty Exemptions (approved by the Township Board 2/8/22) was circulated. See Attachment “B” to these minutes.</p>	<p>NOTICE TO THE PUBLIC AND POVERTY EXEMPTION INCOME LIMITS</p>

UNAPPROVED MINUTES

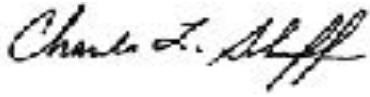
6	None. No members of the public appeared before the Board.	PUBLIC COMMENT AND QUESTIONS
7	None.	UNFINISHED BUSINESS
8		NEW BUSINESS
8A	<p>Election of Officers for 2022</p> <p>Moved by: <i>Shimek</i>, seconded by: <i>Witham</i> to appoint Chuck Schaeffer as Chairman for 2022.</p> <p>Roll Call Vote:</p> <p>Ayes: Shimek, Witham, Schaeffer CARRIED</p> <p>Moved by: <i>Shimek</i>, seconded by: <i>Schaeffer</i> to appoint Dick Witham as Vice-Chairman for 2022,</p> <p>Roll Call Vote:</p> <p>Ayes: Shimek, Witham, Schaeffer CARRIED</p>	ELECTION OF 2022 OFFICERS
8B	<p>2022 Meeting Schedule</p> <p>Tuesday, March 8, 2022, 9 AM. (Tues. After First Mon.)</p> <p>Monday March 14, 2022, 9-AM to 3 PM (Second Mon.)</p> <p>Wednesday March 16, 2022, 3 PM to 9 PM (Tues. or Weds. After Second Mon.)</p> <p>Tuesday July 19, 2022, 9 AM. (Tues. After Third Mon.)</p> <p>Tuesday, December 13, 2022, 9 AM. (Tues. After Second Mon.)</p> <p>Dates approved without objection. CARRIED</p>	<p>AFFIRMATION OF DATES AND TIMES FOR 2022 MEETINGS</p> <p>DATES APPROVED</p>
8C	<p>Assessor's Comments on 2021 Assessment Roll:</p> <p>None.</p>	RECEIVE THE 2022 ASSESSMENT ROLL FROM ASSESSOR

UNAPPROVED MINUTES

<p>8D</p>	<p>Board's Comments:</p> <p>None, and no corrections suggested.</p>	<p>EXAMINATION OF THE ROLL BY BOARD, AND SUPERVISOR QUESTIONS, AND NECESSARY CORRECTIONS</p>
<p>8E</p>	<p>After the Board and Supervisor reviewed the roll it was:</p> <p>Moved by: Shimek, seconded by: Witham to approve the 2022 Kasson Township Assessment Roll as presented by the Assessor.</p> <p>Ayes: Shimek, Witham, Schaeffer CARRIED</p>	<p>APPROVAL OF THE ROLL</p> <p>ROLL APPROVED</p>
<p>8F</p>	<p>Schaeffer reported that because of a change in State law, partial poverty exemptions could now be granted by governmental units, if approved. He gave the example that this year a family of 2 can make up to \$17,420 per year and receive a 100% exemption. Our board could (hypothetically) adopt a policy where the family could make \$17,421 to \$20,000 and receive a 50% exemption (or whatever income level and percentage the governmental unit desired).</p> <p>After discussion, the consensus of the Board was to take no action at this time, and remove the item from future meetings.</p>	<p>PARTIAL POVERTY EXEMPTIONS</p> <p>NO ACTION. REMOVE FROM FUTURE OLD BUSINESS</p>

UNAPPROVED MINUTES

<p>8G</p>	<p>Historically, Board Member Training was provided to new Board Members. However, after that there was no policy of the Board, or requirement by the State Tax Commission for any subsequent training of Members</p> <p>Recently, the regulations have changed, requiring members to be trained once at least every two years. However the Commission recommends annual training, in order to keep up with new changes.</p> <p>Therefore as we move forward, Board Members must submit their certificate of completion, each time they are trained, to the Board of Review for filing in the board's records. Copies of the certificates will be filed with the tax roll for the year in which the training is completed. Annually, the Township Board will be provided with a brief report of training.</p> <p>Specifics of these new (local) requirements will be specified in an update to the Board of Review By Laws.</p> <p>The BOR members agreed that this item be tabled until the updated By-Laws can be drafted and presented for approval.</p>	<p>BOARD MEMBER TRAINING RECORDS</p> <p>NO ACTION UNTIL UPDATED BY-LAWS ARE AVAILABLE</p>
<p>9</p>	<p>None. No members of the public appeared before the Board.</p>	<p>COMMENTS FROM THE PUBLIC</p>
<p>10</p>	<p>Supervisor Julian thanked the Board of Review members for their personal expertise and dedication to serving the taxpayers of Kasson Township. He also complimented the Township Assessor, Julie Krombeen for her talents and professionalism</p>	<p>GENERAL COMMENTS BY BOARD AND SUPERVISOR</p>
<p>11</p>	<p>Monday, March 14, 2022, 9:00 AM - 3:00 PM (No lunch break - BYO)</p>	<p>NEXT MEETING</p>
<p>12</p>	<p>Moved by Shimek, seconded by Witham to adjourn the meeting. AYES: All CARRIED The meeting was adjourned at 4:35 PM.</p>	<p>ADJOURNMENT</p>

A handwritten signature in black ink, appearing to read "Charles L. Hoff". The signature is written in a cursive style with a large, stylized 'H'.

Board Chair March 8, 2022

A handwritten signature in black ink, appearing to read "B. Julian". The signature is written in a cursive style with a large, stylized 'B'.

Board Secretary March 8, 2022

ATTACHMENT "A" - NOTICE TO THE PUBLIC

**To All Persons Liable to Assessment For Taxes
In the Townships/City of:**

BINGHAM CENTERVILLE CLEVELAND	ELMWOOD EMPIRE GLEN ARBOR	KASSON LEELANAU LELAND	SOLOH SUTTONS BAY TRAVERSE CITY
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COUNTY OF LEEANAU, State of Michigan
For the Year 2022

**NOTICE OF MEETINGS OF
BOARDS of REVIEW
March 14-18**

Appeals will be heard as follows:

BINGHAM TWP. Mon., Mar. 14: 9 a.m. - Noon & 1-4 p.m. Tues., Mar. 15: 2-5 p.m. & 6-9 p.m.	CLEVELAND TWP. Cleveland Township Hall Mon., Mar. 14: 2-5 p.m. & 6-9 p.m. Wed., Mar. 16: 9 a.m. - Noon & 1-4 p.m.	GLEN ARBOR TWP. Wed., Mar. 16: 2-5 p.m. Thurs., Mar. 17: 11 a.m. - 4 p.m. *Attendance is required to file a protest. Letter petitions on Form 1-4035 received by the Board of Review before adjournment are acceptable.	LELAND TWP. Leeland Library-Memorial Room Mon., Mar. 14: 9 a.m. - Noon & 1-4 p.m. Tues., Mar. 15: 2-5 p.m. & 6-7 p.m.
CENTERVILLE TWP. Centerville Township Hall Mon., Mar. 14: 2-5 p.m. & 6-9 p.m. Thurs., Mar. 17: 9 a.m. - Noon & 1-4 p.m.	ELMWOOD TWP. Mon., Mar. 14: 3-6 p.m. Tues., Mar. 15: 9 a.m. - 3 p.m. March 16th meeting at Fire Hall March 16 meeting at Township Hall Appointments call (231) 944-0922	KASSON TWP. Kasson Township Hall Thurs., Mar. 17: 9 a.m. - 12 p.m. Wed., Mar. 16: 3 p.m. - 7 p.m.	SOLOH TWP. Mon., Mar. 14: 7 a.m. - 9 p.m. Tues., Mar. 15: 3-6 p.m. All meetings on the Township Hall
CITY OF TRAVERSE CITY Mon., Mar. 14: 9 a.m. - 3 p.m. Tues., Mar. 15: 3-9 p.m. City Assessor Dept. Please call 480-9274 or prior to meetings to schedule appointment.	EMPIRE TWP. Mon., Mar. 14: 2-5 p.m. & 6-9 p.m. Tues., Mar. 15: 9 a.m. - 12 p.m. & 1-4 p.m.	LEELANAU TWP. Mon., Mar. 14: 1-4 p.m. & 6-9 p.m. Tues., Mar. 15: 9 a.m. - Noon & 1-4 p.m. 819 E. Magnolia St. • 231-386-5138	SUTTONS BAY TWP. Wed., Mar. 16: 9 a.m. - Noon & 1-4 p.m. Thurs., Mar. 17: 1-4 p.m. & 6-7 p.m.

In the Town Hall* of Each Township

Each Township Board of Review will meet on **Tuesday, March 8th, * ***

to receive from the supervisor/assessor his assessment roll, and to review & approve the roll.

To All property owners appealing to the local Board of Review:

Notice is hereby given to all persons liable to assessment for taxes in these townships that the Assessment Rolls of said Township as prepared by the supervisors will be subject to inspection at the Township Hall or other designated location Tuesday, March 8th, 2022. Said Boards of Review will be in session on the above listed dates and times, and upon request of any person who is assessed on said rolls, or of his agent and upon sufficient cause being shown, said

Board of Review will accept the assessments on such property in such manner as will in their judgment make the valuation thereof entirely just and equal. After said Board shall complete the review of said roll, a majority of said Board shall endorse thereon, and sign a statement to the effect that the same is the assessment roll of said Township for the year in which it has been prepared and approved by the Board of Review.

* It is requested you have with you a copy of a recent notice. This will expedite the handling of your property in the assessment rolls. No appointment is necessary as all boards will convene at the same time and place. Local property tax information is given on the assessment roll. However, assessments shall be certified to the local assessor before the assessment roll is certified to the local assessor by the local assessor.

** Any taxpayer wishing to appeal to a higher level must appeal to the State Tax Tribunal. The State Tax Tribunal will not accept any appeals unless the assessment has been appealed to a local Board of Review. Additional regulations will be furnished with the proper procedure which will be necessary to obtain an appeal to the State Tax Tribunal.

Published Public Notice -

*Leelanau Enterprise,*February 24, 2022, Section
1, Page 13and March 3, 2022, Section
1, Page 11

ATTACHMENT “B” - FEDERAL POVERTY LEVEL GUIDELINES (2021)

2021 Poverty Guidelines for the 48 Contiguous States and the District of Columbia [Click](#)

Persons in family/household	Poverty guideline
1	\$12,880
2	17,420
3	21,960
4	26,500
5	31,040
6	35,580
7	40,120
8	44,660

Poverty Income Levels. approved by Township Board, February 8, 2022

ATTACHMENT "C" - SECRETARY'S ORIGINAL HAND-WRITTEN MINUTES

Kasson Township Board of Review
March 8, 2022, 3:00 PM
Agenda

1. Call to Order *3pm*
2. Roll Call: Julian, Krombeen Schaeffer, Shimek, Witham
3. Approval of Agenda *by consensus*
4. Approval of Minutes - December 14, 2021 [*] *Add G. Julian excused, illness*
5. Notice to the Public of March 2022 Meetings [#] *Div./m.s. approx 3:0*
6. Public Comment and Questions *None*
7. Old Business
 - A. None
8. New Business
 - A. Election of Officers-2022 *Chr. Schaeffer Div./m.s. 3:0*
Y-Chr. Schimek Div./C.S. 3:0
 - B. Affirmation of Dates and Times for 2022 Meetings [#] *July & Dec mtgs at 9am*
 - C. Receive the 2022 Assessment Roll and related reports from Assessor
 - D. Examination of the Roll by Board, Questions, and Necessary Corrections *BOR: Julian excused w/ Krombeen*
 - E. Approval of the Roll *m.s./D.W. 3:00 April*
 - F. Partial Poverty Exemptions *No action at this time*
9. Public Comment and Questions *G. Training record in tax roll filed for the following tax year.*
10. Comments by Board, Supervisor, and Assessor *Julian thanked all members of BOR*
11. Next meetings - Monday, March 14, 2022, 9:00 AM to 3:00 PM and Wednesday March 16, 3:00 PM to 9:00 PM

[*] at the end of an item signifies that the item is available on the website, for this meeting, under "Handouts"

[#] at the end of an item signifies that the item is attached to this agenda

2022 Meeting Schedule

Tuesday, March 8, 2022, 9 AM. (Tues. After First Mon.)

Monday March 14, 2022, 9-AM to 3 PM (Second Mon.)

Wednesday March 16, 2022, 3 PM to 9 PM (Tues. or Weds. After Second Mon.)

Tuesday July 19, 2022, 7 PM. (Tues. After Third Mon.)

Tuesday, December 13, 2022, 7 PM. (Tues. After Second Mon.)

9am